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202-307-6585 (v)  
202-514-6866 (f)  
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*Counsel for the United States*

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW JERSEY

AGOSTINO & ASSOCIATES, PC,	)	
	)	Case No. 2:25-03855 - JXN-LDW
Plaintiff,	)	
	)	
v.	)	
	)	
ESTATE OF MICHELE CESTONE, et al.,	)	
	)	
Defendants.	)	
	)	

**UNITED STATES' ANSWER TO PLAINTIFF'S COMPLAINT**

Defendant the United States answers the allegations set forth in the complaint of Plaintiff Agostino & Associates, P.C. ("Plaintiff") as follows. All allegations not specifically admitted are denied. *See Fed. R. Civ. P. 8(b)(3)*.

1. Admits.

2. Admits that the Estate of Michele Cestone is a defendant in this action and that the Estate was assessed gift tax liabilities. The United States lacks knowledge or

information sufficient to form a belief as to the truth of the remaining allegations of this paragraph.

3. Admits that the Estate of Agnese Cestone is a defendant in this action and that the Estate was assessed gift tax liabilities. The United States lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations of this paragraph.

4. Admits that the Estate of Vincenzo Cestone is a defendant in this action and that the Estate was assessed gift tax liabilities. The United States lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations of this paragraph.

5. Admits that the Estate of Ralph M. Cestone is a defendant in this action and that the Estate was assessed gift tax liabilities. The United States lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations of this paragraph.

6. Admits that Orbit Mars Vector is a defendant in this action. The United States lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations of this paragraph.

7. Admits that Marvec Corporation is a defendant in this action. The United States lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations of this paragraph.

8. Admits that Verona Industries, Inc. is a defendant in this action. The United States lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations of this paragraph.

9. Admits that Verona Equities, Inc. is a defendant in this action. The United States lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations of this paragraph.

10. Admits that Corsaro Corporation is a defendant in this action. The United States lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations of this paragraph.

11. Admits that Michele J. Cestone is a defendant in this action. The United States lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations of this paragraph.

12. Admits that Vincent R. Cestone is a defendant in this action. The United States lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations of this paragraph.

13. Admits that Maria Cestone is a defendant in this action. The United States lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations of this paragraph.

14. Admits that Vincent Cestone, II is a defendant in this action. The United States lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations of this paragraph.

15. Admits that Ralph Cestone is a defendant in this action. The United States lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations of this paragraph.

16. Admits that Michele A. Cestone (Russomanno) is a defendant in this action. The United States lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations of this paragraph.

17. Admits.

18. Admits that the Court has jurisdiction over the subject matter of this action.

19. This allegation is a recitation of the law to which no answer is required. If an answer is required, the United States admits the allegations of Paragraph 19 to the extent that they are consistent with the text of the statute and rule referenced therein, which speaks for itself and is the best evidence of its contents, otherwise denies.

20. Admits.

21. Admits.

22. Admits that Plaintiff is holding \$750,000 that was deposited into Plaintiff's trust account. The United States lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations of this paragraph.

23. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this paragraph.

24. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this paragraph.

25. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this paragraph.

26. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this paragraph.

27. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this paragraph.

28. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this paragraph.

29. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this paragraph.

30. Admits that Plaintiff is holding \$750,000. The United States lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations of this paragraph.

31. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this paragraph.

32. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this paragraph.

33. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this paragraph.

34. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this paragraph.

35. Admits.

a. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this subparagraph.

b. This allegation is a recitation of the law to which no answer is required.

If an answer is required, the United States admits the allegations of subparagraph 35b to the extent that they are consistent with the text of the statute and rule referenced therein, which speaks for itself and is the best evidence of its contents, otherwise denies.

c. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this subparagraph.

d. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this subparagraph.

e. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this subparagraph.

36. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this paragraph.

37. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this paragraph.

38. Admits.

39. Admits.

40. The United States incorporates its responses to paragraphs 1-39 as if fully set forth herein.

41. Admits.

42. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this paragraph.

43. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this paragraph.

44. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this paragraph.

45. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this paragraph.

46. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this paragraph.

47. The United States lacks knowledge or information sufficient to form a belief as to the truth of the allegations of this paragraph.

48. Admits this is an interpleader action.

49. Admits.

50. Admits.

WHEREFORE, having responded to the complaint, the United States prays that this Court:

- A. Adjudicate all claims to the funds;
- B. Award to the United States of America its attorney's costs and fees incurred in defending this action; and
- C. Grant such other and further relief as this Court deems appropriate.

Dated: June 27, 2025

Respectfully submitted,

*/s/Beatriz T. Saiz*

BEATRIZ T. SAIZ

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*Counsel to Defendant United States of America*

**CERTIFICATE OF SERVICE**

I hereby certify that on this 27th day of June, 2025, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notice to all registered to receive it.

/s/Beatriz T. Saiz  
BEATRIZ T. SAIZ  
Trial Attorney, Tax Division  
U.S. Department of Justice